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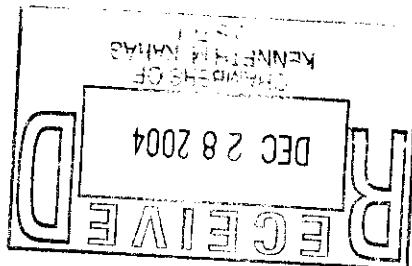
DAVID ISRAEL
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Via Fax: 212-805-7968

Honorable Kenneth M. Karas
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street, Room 920
New York, New York 10007-1312

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Dear Judge Karas:

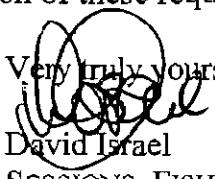
On December 28, 2004, I spoke with your law clerk, Rachel, regarding: a) NCO's interest in attempting to resolve all issues relating to the pre-recorded message; and b) if NCO was unable to resolve the message issues, permission for NCO to file a short supplemental letter brief relating to the *J.J. MacIntyre* and *Fava* cases.

After my discussion with Rachel, I called opposing counsel, Michael and Yitzchak Cohen. Neither were in and I left detailed voicemails.

Based upon my client's instructions, NCO requests that while NCO is attempting to resolve the pre-recorded message issues, that the Court hold-off issuing any SJM decision. Should settlement be unsuccessful, then NCO would provide immediate notice to the Court. At that point, NCO would submit a short supplemental letter relating to the *Fava* and *J.J. MacIntyre* cases.

Thanking you for your consideration of these requests, I remain,

Very truly yours,


David Israel

SESSIONS, FISHMAN & NATHAN, L.L.P.
Attorney for Defendant
NCO Financial Systems, Inc.

DI:sd

The parties have until January 7, 2005 to inform
the Court of any resolution of the issues relating
to the pre-recorded message.
SO ORDERED
KENNETH M. KARAS U.S.D.J.
12/30/04

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